

**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Civil Action No. 18-1069
	)	
v.	)	Judge Cathy Bissoon
	)	
RICHARD COLLINS,	)	
	)	
Defendant.	)	

**ORDER**

For the purposes of the bench trial, and as relates to the standard-of-review in determining the validity of the FBAR penalty, the Court will follow the persuasive-authority in this Circuit holding that the *de novo* standard applies. U.S. v. Markus, 2018 WL 3435068, \*4 (D. N.J. July 17, 2018) (citing other persuasive authority, and finding *de novo* review appropriate because “Section 5321 provides for no adjudicatory hearing before an FBAR penalty is assessed”); *accord* Bedrosian v. U.S., 2017 WL 3887520, \*1 (E.D. Pa. Sept. 5, 2017) (same); *see also* U.S. v. Williams, 2010 WL 3473311, \*1 (E.D. Va. Sept. 1 ,2010) (“[the] decision [is] based on the merits of the case and not on any record developed at the administrative level”)<sup>1</sup> (relied upon in Markus and Bedrosian; citation to quoted source omitted).

IT IS SO ORDERED.

February 12, 2020

s/Cathy Bissoon  
Cathy Bissoon  
United States District Judge

cc (via ECF email notification):

All Counsel of Record

---

<sup>1</sup> *Rev’d on other grounds*, 489 Fed. Appx. 655 (4th Cir. July 20, 2012).